

WHEELER v. COMMISSIONER, 127 T.C. 200 (2006)









conditioned upon the taxpayer's assigning error to the Commissioner's penalty determination. In *Swain v. Commissioner*, [118 T.C. 358](#) (2002), we held that a taxpayer

*States v. Boyle,*

return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

(2) STATUS OF RETURNS. - Any return so made and subscribed by the Secretary shall be prima facie good and sufficient NSe

into evidence and did not otherwise prove that an SFR meeting the requirements of section 6020(b) had been made for 2003. The only evidence regarding the SFR is a cryptic and summary reference to a "Substitute for Return" contained in Form 4340, Certificate of Assessments, Payments, and Other Specified









[1.61-11\(a\)](#), Income Tax Regs. ("Pensions and retirement allowances paid either by the Government or by private persons constitute gross income unless excluded by law.").

demonstrates that petitioner's cooperation was extremely limited. Petitioner's limited cooperation is insufficient to counteract his stubborn insistence on arguing positions consistently rejected by this Court and others. See *Wheeler v. Commissioner*, T.C. Memo. 2006-109.